

California Department of Corrections
Financial Information Memo

SUBJECT: WRITE-OFF ACCOUNTS RECEIVABLE \$250.00 OR LESS	FIM NUMBER: 2000-05
REFERENCES: BOARD OF CONTROL LETTER DATED MAY 18, 2000 AIM 99-03 & 99-09 STATE ADMINISTRATIVE MANUAL SECTION 8776.6 GOVERNMENT CODE SECTION 13943.2	DATE:

DISTRIBUTION

Wardens
Associate Wardens, Business Services
Institution Personnel Officers
Office of Personnel Management
Regional Accounting Office Managers
Headquarters Accounting Services Section
Inmate Welfare Fund/Trust Accounting Section

PURPOSE

This Financial Information Memorandum (FIM) is to inform all California Department of Corrections (CDC) Accounting Offices and Personnel Offices of the State Board of Control's (BOC) approval of CDC's request to refrain from collecting Accounts Receivable (AR) of \$250.00 or less pursuant to Government Code (GC) section 13943.2.

DISCUSSION

Per the Attached BOC approval, it will not be necessary for individual Institutions or Regional Accounting Offices (RAO) within CDC to request this authorization as the authorization is Department-wide.

ACTION REQUIRED

This authorization requires that CDC continue attempts to collect debts in accordance with State Administrative Manual (SAM) Section 8776.6, document those efforts and discharge only those debts \$250.00 or less that are determined to be uncollectable or more costly to collect than the amount due.

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Upon write-off, all collection efforts and documentation must be maintained on file in the accounting office for audit purposes, along with written reasons for the write-off.

Please file the attached BOC authorization memo with your AR collection file for audit purposes.

If you have any questions regarding collection procedures, please see Accounting Information Memorandums, 99-03 and 99-09 dated May 6, 1999 and November 1, 1999 respectively.

WENDY STILL

Chief Financial Officer

Office of Financial Management

Attachment

cc: David Tristan, Deputy Director, Institutions Division
Regional Institution Administrators
Regional Administrators, Health Care Services Division
Pat Coontz, Region 1 Accounting
Jim Collins, Region 2 Accounting
William B. Dougherty, Chief, Accounting Management Branch
Paul Thatcher, Chief, Accounting Policies and Procedures Section
Bill Fullerton, Accounting Policies and Procedures Section